



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 8, 2009

Lori Burch, Chief Financial Officer
Urban League of St. Louis
3701 Grandel Square
St. Louis, MO 63108

RE: Missouri Emergency Shelter Grant (MESG) (Project #2009-HOM26)

Dear Ms. Burch:

Enclosed is a report of the fiscal monitoring review of the Urban League of St. Louis, a not-for-profit organization, MESG, for the period April 1, 2008 through March 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Urban League of St. Louis. Fieldwork was completed on June 12, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
MISSOURI EMERGENCY SHELTER GRANT (MESG)**

**URBAN LEAGUE OF ST. LOUIS
DOCUMENT #58305
CFDA #14.231**

FISCAL MONITORING REVIEW

APRIL 1, 2008 THROUGH MARCH 31, 2009

PROJECT #2009-HOM26

DATE ISSUED: DECEMBER 8, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
MISSOURI EMERGENCY SHELTER GRANT (MESG)
URBAN LEAGUE OF ST. LOUIS
FISCAL MONITORING REVIEW
APRIL 1, 2008 THROUGH MARCH 31, 2009**

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INTRODUCTION

Background

Contract Name: Urban League of St. Louis

Document Number: 58305

CFDA Number: 14.231

Contract Period: April 1, 2008 through March 31, 2009

Contract Amount: \$22,900

The contract provided Missouri Emergency Shelter Grant (MESG) funds from the Department of Human Services (DHS) to the Urban League of St. Louis (Agency) to provide shelter and supportive services to families who are at risk of becoming homeless in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DHS requirements for the period April 1, 2008 through March 31, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on June 12, 2009.

Exit Conference

Since there were no current observations, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2007-HOM32, issued April 6, 2007, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended December 31, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

A-133 report, dated May 29, 2009, rendered unqualified opinions on the general purpose financial statements and regarding compliance with requirements applicable to major federal awards. The report did not identify any material weaknesses or noncompliance material to financial statements or the federal awards.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.